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Same-sex couples may not file joint state income tax returns

SALT LAKE CITY – While the Internal Revenue Service recently ruled same-sex couples may file a joint federal income tax return, in Utah same-sex couples must file a Utah income tax return with a filing status of single or head of household, the Utah State Tax Commission announced today.

“A taxpayer impacted by this IRS ruling must provide the same federal income tax information on the Utah return that the taxpayer would have provided prior to the IRS ruling,” said Charlie Roberts, Tax Commission spokesperson. “For the purposes of calculating their Utah income tax liability, these individuals must re-compute their federal income tax liability as single or head of household. The information on this re-computed federal income tax return will be used **only** to prepare the Utah income tax return.”

The Utah Tax Commission’s notice to taxpayers reads:

The official revenue ruling (Revenue Ruling 2013-17), issued by the Internal Revenue Service, provides that same-sex couples may file a joint federal income tax return. Since Utah does not recognize same-sex marriages, same-sex couples may not file a joint state income tax return in Utah. Accordingly, a taxpayer who files a federal income tax return with a filing status of married filing jointly or married filing separately pursuant to Revenue Ruling 2013-17 must file a Utah income tax return with a filing status of single or head of household, as applicable.

A taxpayer impacted by this rule must provide the same federal income tax information on the Utah return that the taxpayer would have provided prior to the issuance of Revenue Ruling 2013-17. This means, for purposes of calculating their Utah income tax liability, these individuals must re-compute their federal income tax liability as single or head of household.

Additional information for impacted couples on how to file for state income taxes is posted on the Tax Commission website at <http://incometax.utah.gov/filing/filing-status>.

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